

# PROPERTY & CASUALTY INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: Maine Filings Made During the Year 2008

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	2	EO	xxx	3/1	NAIC	G, J
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	G, J
	3	Protected Cell Annual Statement	1	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/1	NAIC	G, J
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Actuarial Opinion Summary	1	N/A	0	3/15	Company	
	12	Combined Insurance Expense Exhibit	1	EO	xxx	5/1	NAIC	
	13	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	14	Exceptions to Reinsurance Attestation Supplement	1	N/A	xxx	3/1	Company	
	15	Financial Guaranty Insurance Exhibit	1	EO	xxx	3/1	NAIC	
	16	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	17	Insurance Expense Exhibit	1	EO	xxx	4/1	NAIC	
	18	Long Term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	19	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	20	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	21	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Premiums Attributed to Protected Cells Exhibit	1	EO	xxx	3/1	NAIC	
	23	Reinsurance Attestation Supplement	1	EO	xxx	3/1	Company	
	24	Reinsurance Summary Supplemental	1	EO	xxx	3/1	NAIC	
	25	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	26	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	27	Statement of Actuarial Opinion	1	EO	xxx	3/1	Company	
	28	Supplement A to Schedule T	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	29	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	O
	30	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	42	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	43	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	
	44	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	
	45	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	46	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	47	Quarterly Electronic Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	48	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
	49	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		<b>IV. AUDITED FINANCIAL STATEMENTS</b>						
	51	Accountants Letter of Qualifications	1	N/A	N/A	6/1	Company	
	52	Audited Financial Statements	1	EO	N/A	6/1	Company	
	53	Audited Financial Statements Exemption Affidavit	1	N/A	N/A	6/1	Company	
	54	Independent CPA	1	N/A	N/A	6/1	Company	
	55	Notification of Adverse Financial Condition	1	N/A	N/A	6/1	Company	
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	6/1	Company	
	57	Request for Exemption to File	1	N/A	N/A	5/1	Company	
	58	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	5/1	Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Annual Report Supplement (Rule 945)	1	0	1	3/1	State	O
	102	Carrier Reporting Form	1	0	1	2/1	State	O
	103	Certificate of Compliance	1	0	xxx	3/1	State	
	104	Certificate of Deposit	1	0	xxx	3/1	State	
	105	Consumer Complaint Contact Update	1	0	1	3/1	State	N
	106	Exam Assessment Fee	1	0	xxx	3/1	State	C
	107	Filings Checklist (with Column 1 completed)	1	0	xxx	3/1	State	
	108	Form B Holding Company Registration Statement	1	0	xxx	5/1	Company	I

109	Liquor Liability Report	1	0	1	3/1	State	O
110	Maine Fraud and Abuse Annual Report	1	0	1	3/1	State	O
111	Managing General Agent Report	1	0	1	3/1	Company	O
112	Mandated Benefit Experience Report (Bulletin 292)	1	0	1	4/30	State	O
113	Premium Tax	1	0	1	3/15	State	D, O
114	Signed Jurat	1	xxx	xxx	3/1, 5/15, 8/15, 11/15	NAIC	L
115	State Filing Fees	1	0	1	8/10	State	C, O
116	State of Maine Page	1	0	xxx	3/1	Company	
117	Supplemental Health Insurance Report (Bulletin 286A)	1	0	1	4/1	State	O
118	Workers Compensation Benefits Report	1	0	1	3/1	State	O

**\*If XXX appears in this column, this state does not require this filing, if the data is filed electronically with the NAIC and in accordance to the guidelines of the domiciliary state. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).**

**\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

## NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)

A	Required Filings Contact Person:	Annual & Quarterly Statements: Tracy Cunningham (207) 624-8436 <a href="mailto:tracy.a.cunningham@maine.gov">tracy.a.cunningham@maine.gov</a>	
B	Mailing Address:	Regular Mail: Maine Bureau of Insurance Financial Analysis Division #34 State House Station Augusta, ME 04333-0034	Courier: Maine Bureau of Insurance Financial Analysis Division 124 Northern Avenue Gardiner, ME 04345
C	Mailing Address for Filing Fees:	Annual Statement filing fees will be billed on or before July 1 of each year. DO NOT send fees at this time. If the domestic company has elected to pay examination assessment fees based on Title 24-A, M.R.S.A., § 228 (3), please include your payment with the filing of your annual statement. If you have any questions with regards to the exam fees, please contact Stuart Turney (207) 624-8468 or Email <a href="mailto:stuart.e.turney@maine.gov">stuart.e.turney@maine.gov</a>	
D	Mailing Address & Contact for Premium Tax Payments, Questions & Forms:	Maine Revenue Services, PO Box 9120, Augusta, ME 04333-9120, Phone: Carlotta Larrabee (207) 624-9753. <a href="http://www.maine.gov/revenue/forms/insurance/2007.htm">http://www.maine.gov/revenue/forms/insurance/2007.htm</a>	
E	Delivery Instructions:	All filings must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.	
F	Late Filings:	Foreign companies must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such from Maine. <b>Domestic companies should apply at least 30 days prior to the due date.</b>	
G	Original Signatures:	Original signatures required on all filings from Domestic Companies. Foreign companies should follow the instructions in the NAIC Annual Statement instructions.	
H	Signature/Notarization/Certification:	The following officers are required to sign the annual statement: CEO, President, & Treasurer for domestic companies.	
I	Amended Filings:	The following items must be filed within 10 days of their amendment, along with an explanation of the amendments. *Bylaws (certified) \$25.00 filing fee, *Articles \$25.00 filing fee, *Biographical affidavits(domestics only) <b>Domestic Form B Statements are Due 5/1.</b> Form B Holding Company Registration Statement amendments are due on the 15th of the month following the change.  <u>CHECK PAYABLE TO TREASURER STATE OF MAINE</u>  *As changes occur.	
J	Exceptions from normal filings:	<ul style="list-style-type: none"> <li>Foreign companies must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such from Maine. Domestic companies should apply at least 30 days prior to the due date.</li> <li>Foreign or alien insurers are only required to file an Annual Statement at the request of the Superintendent of Insurance.</li> </ul>	
K	Bar Codes (State or NAIC)	Not Used	
L	Signed Jurat	Signed Jurat pages are NOT required for foreign or alien insurers. They are required for domestic insurers.	
M	NONE Filings:	Supplemental exhibits & schedules as listed in the annual statement interrogatories are not required to be filed if your response in the supplemental exhibits & schedules interrogatories is a "NONE" report.	
N	Filings new, discontinued, modified since last year:	<p>➤ <b>Consumer Complaint Contact Update – New Filing</b> For Life/Accident/Health/Annuity/Credit Insurance, contact Lisa Lewis at (207)624-8417 or by email at <a href="mailto:lisa.a.lewis@maine.gov">lisa.a.lewis@maine.gov</a> For Property/Casualty Insurer, contact Cynthia Willey at (207)624-8423 or by email at <a href="mailto:cynthia.l.willey@maine.gov">cynthia.l.willey@maine.gov</a> <i>Applies to all Property/Casualty, Life, Accident, Health, Annuity and Credit Insurers.</i> <a href="http://www.maine.gov/pfr/insurance/forms/word/CompanyComplaintContact.doc">http://www.maine.gov/pfr/insurance/forms/word/CompanyComplaintContact.doc</a> (Word) <a href="http://www.maine.gov/pfr/insurance/forms/pdf/CompanyComplaintContact.pdf">http://www.maine.gov/pfr/insurance/forms/pdf/CompanyComplaintContact.pdf</a> (PDF)</p> <p>➤ <b>Reasonableness of Assumptions Certification</b> <u>Reasonableness &amp; Consistency of Assumptions Certification</u> For the above, contact Kendra Godbout at (207)-624-8495 or electronically to <a href="mailto:kendra.l.godbout@maine.gov">kendra.l.godbout@maine.gov</a> <i>Actuarial certifications required for equity indexed annuities as found in Actuarial Guideline XXXV, Appendix C of the Accounting Practices and Procedures Manual</i></p> <p>➤ <b>Reasonableness of Assumptions Certifications for Implied Guaranteed Rate Method</b> <u>Reasonableness &amp; Consistency of Assumptions Certification (Updated Average Market Value)</u> <u>Reasonableness &amp; Consistency of Assumptions Certification (Updated Market Value)</u> For all of the above, contact Kendra Godbout at (207)-624-8495 or electronically to <a href="mailto:kendra.l.godbout@maine.gov">kendra.l.godbout@maine.gov</a> <i>Actuarial certifications required for equity indexed life insurance policies as found in Actuarial Guideline XXXVI, Appendix C of the Accounting Practices and Procedures Manual.</i></p>	
O	Required by the State of Maine <b>Should be filed separately from the annual statement</b>	<p>➤ <b>Advertising Certification</b> required under Maine Rule 140 §11(B): Karma Lombard, (207) 624-8540, Send certificates electronically to <a href="mailto:karma.y.lombard@maine.gov">karma.y.lombard@maine.gov</a>. <i>Applies to all companies writing Health.</i> <a href="http://www.maine.gov/sos/cec/rules/02/031/031c140.doc">http://www.maine.gov/sos/cec/rules/02/031/031c140.doc</a></p> <p>➤ <b>Annual Report Supplement (Rule 945) :</b> Marti Hooper (207) 624-8449, electronically to <a href="mailto:mary.m.hooper@maine.gov">mary.m.hooper@maine.gov</a> <i>Applies to all companies writing or renewing medical or stop loss health insurance. NULL reports need not be submitted. Due Date is March 1<sup>st</sup>.</i></p> <p>Rule 945 Reporting Forms: <a href="http://www.maine.gov/pfr/insurance/forms/excel/Rule945.xls">http://www.maine.gov/pfr/insurance/forms/excel/Rule945.xls</a> - for companies with \$2 million or more in premium <a href="http://www.maine.gov/pfr/insurance/forms/excel/Rule945_short.xls">http://www.maine.gov/pfr/insurance/forms/excel/Rule945_short.xls</a> - for companies with less than \$2 million in premium</p>	

- Carrier Reporting Form (formally the Administrative Services Only Claims Report) {24-A M.R.S.A. § 4302(4)}: Marti Hooper (207) 624-8449, electronically to [mary.m.hooper@maine.gov](mailto:mary.m.hooper@maine.gov)  
*All insurance carriers with a HEALTH authority must file with the Superintendent of the Maine Bureau of Insurance by February 1<sup>st</sup>.*  
Carrier self-funded ERISA claims reporting by plan sponsor.  
[http://www.maine.gov/pfr/insurance/forms/word/Carrier\\_Reporting\\_Form.doc](http://www.maine.gov/pfr/insurance/forms/word/Carrier_Reporting_Form.doc) (Microsoft Word)  
[http://www.maine.gov/pfr/insurance/forms/pdf//Carrier\\_Reporting\\_Form.pdf](http://www.maine.gov/pfr/insurance/forms/pdf//Carrier_Reporting_Form.pdf) (Adobe Acrobat)
- Downstream Risk Arrangement Disclosure required under §4336 B(2): Kendra L Godbout, (207) 684-8495, electronically at [kendra.l.godbout@maine.gov](mailto:kendra.l.godbout@maine.gov) *Applies to Health Maintenance Organizations.*
- Filing Fees: Ingrid Garand (207) 624-8465 [ingrid.e.garand@maine.gov](mailto:ingrid.e.garand@maine.gov)  
*Fees will be billed on or before July 1 of each year. DO NOT send fees at this time*
- Health Insurance Annual Data Report (Rule 940): Marti Hooper (207) 624-8449, electronically to [mary.m.hooper@maine.gov](mailto:mary.m.hooper@maine.gov) *Applies to all companies writing or renewing small group or individual Medical Insurance. Null reports need not be submitted. Due Date is April 30<sup>th</sup>.*  
Rule 940 Reporting Form: <http://www.maine.gov/pfr/insurance/forms/excel/Rule940Report.xls>  
Rule 940: <http://www.maine.gov/sos/cec/rules/02/031/031c940.doc>
- Health Report Card Survey: Joanne Rawlings-Sekunda, (207) 624-8472, electronically to [joanne.rawlings-sekunda@maine.gov](mailto:joanne.rawlings-sekunda@maine.gov) *Applies to all companies with enrollees in health insurance at any point during 2007*  
Health Report Card Survey Form: [http://www.maine.gov/pfr/insurance/forms/word/report\\_card\\_survey\\_form.doc](http://www.maine.gov/pfr/insurance/forms/word/report_card_survey_form.doc) (Word)  
[http://www.maine.gov/pfr/insurance/forms/pdf/report\\_card\\_survey\\_form.pdf](http://www.maine.gov/pfr/insurance/forms/pdf/report_card_survey_form.pdf) (PDF)
- Liquor Liability Report: Thomas Michaud (207)624-8440, electronically to [thomas.r.michaud@maine.gov](mailto:thomas.r.michaud@maine.gov) *Applies to all Property and Casualty Companies.*  
Liquor Liability Form: <http://www.maine.gov/pfr/insurance/forms/word/liquor.doc> (Word)  
<http://www.maine.gov/pfr/insurance/forms/pdf/liquor.pdf> (PDF)
- Maine Fraud and Abuse Annual Report: Kelly E. Rogers (207) 624-8438, electronically to [kelly.e.rogers@maine.gov](mailto:kelly.e.rogers@maine.gov) *Applies to all companies and Electronic Submissions are Encouraged.*  
Maine Fraud and Abuse Annual Report Form:  
[http://www.maine.gov/pfr/insurance/forms/fraud\\_report\\_instructions.htm](http://www.maine.gov/pfr/insurance/forms/fraud_report_instructions.htm)
- Managing General Agent Report: Barbra Garboski (207) 624-8489, electronically to [barbra.l.garboski@maine.gov](mailto:barbra.l.garboski@maine.gov) *Applies to only those companies utilizing an MGA.*  
Managing General Agent Reporting Form:  
<http://www.maine.gov/pfr/insurance/producer/word/AnnualMGAReportingForm.doc> (Word)  
<http://www.maine.gov/pfr/insurance/producer/pdf/AnnualMGAReportingForm.pdf> (PDF)
- Mandated Benefit Experience Report: Marti Hooper (207) 624-8449, electronically to [mary.m.hooper@maine.gov](mailto:mary.m.hooper@maine.gov) *Applies to all companies writing or renewing Health. NULL reports need not be submitted. Due Date is April 30<sup>th</sup>.*  
Mandated Benefit Experience Reporting Form:  
[http://www.maine.gov/pfr/insurance/forms/excel/mandated\\_benefits.xls](http://www.maine.gov/pfr/insurance/forms/excel/mandated_benefits.xls)  
Mandated Benefit Experience Bulletin: <http://www.maine.gov/pfr/insurance/bulletins/292.htm>
- Supplemental Compensation Exhibit: Tracy Cunningham (207) 624-8436 [tracy.a.cunningham@maine.gov](mailto:tracy.a.cunningham@maine.gov)  
*Due March 1<sup>st</sup>. Forms can be sent with the Annual Statement or separately.*
- Supplemental Health Insurance Report: Marti Hooper (207) 624-8449, electronically to [mary.m.hooper@maine.gov](mailto:mary.m.hooper@maine.gov) *Applies to all companies writing or renewing Health. NULL reports need not be submitted. Due Date is April 1<sup>st</sup>.*  
Supplemental Health Reporting Form:  
<http://www.maine.gov/pfr/insurance/forms/excel//SuppHealthPremiumForm.xls>  
Supplemental Health Bulletin: <http://www.maine.gov/pfr/insurance/bulletins/286a.htm>
- Workers Compensation Benefits Report: Thomas Michaud (207)624-8440, electronically to [thomas.r.michaud@maine.gov](mailto:thomas.r.michaud@maine.gov) *Applies to all companies writing workers' compensation*  
Workers Compensation Paid Benefits Report Form: <http://www.maine.gov/pfr/insurance/forms/word/wcbenefit.doc>  
<http://www.maine.gov/pfr/insurance/forms/pdf/wcbenefit.pdf>

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement .PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.